

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE:) CASE NO. 05-44481
)
DELPHI CORPORATION, et al.) CHAPTER 11
)
Debtors) (Jointly Administered)

RESPONSE OF MARCO MANUFACTURING CO. TO DEBTORS'
FIFTEENTH OMNIBUS OBJECTION (SUBSTANTIVE) TO CERTAIN CLAIMS

Creditor, Marco Manufacturing Co. ("Creditor" or "Marco"), hereby submits its response to the Debtors' Fifteenth Omnibus Objection (Substantive) to certain claims. In support of this response, Marco states as follows:

Factual Background

1. On July 26, 2006, Marco filed its Proof of Claim in connection with the Debtors' bankruptcy cases in the net amount of \$261,038.88. A copy of Marco's Proof of Claim is attached hereto as Exhibit A.
2. In its Proof of Claim, Marco set forth the net amount that the Debtors owed to it, after first taking into account the amounts that Marco owed to the Debtors.
3. Marco also broke out from its claim the pre-petition amount that, at the time, Marco asserted as a reclamation claim entitled to priority status, pursuant to 11 U.S.C. §546 and §507.
4. In addition, Marco has also provided to the Debtors, independent of its Proof of Claim, copies of purchase orders and invoices supporting this claim.

5. Subsequent to the filing of its Proof of Claim, Marco reconciled its reclamation claim with the Debtors in the reduced amount of \$49,095.80. A copy of the letter agreement

between the Creditor and the Debtors documenting this agreed reduction in Marco's reclamation claim is attached hereto and incorporated herein as Exhibit B.

The Debtors' Objection

6. On or about May 22, 2007, the Debtors filed their Fifteenth Omnibus Objection to certain claims ("Fifteenth Omnibus Claims Objection") including the claim filed by Creditor.

7. The asserted basis by the Debtors for objecting to Creditors' claim is that it is "Insufficiently Documented". The Debtors' Objection fails, however, to state, in any manner, how Marco's claim is allegedly "Insufficiently Documented".

8. Upon receipt of the Objection, the undersigned counsel for Creditor emailed a letter to Debtors' counsel requesting information as to the documentation that the Debtors were seeking. A copy of this emailed letter is attached hereto and incorporated herein as Exhibit C.

9. Thereafter, undersigned counsel spoke with Laverne Hill regarding any additional documentation which the Debtors may require in order to allow Marco's claim. Undersigned counsel confirmed his conversation with Ms. Hill with an email of May 31, 2007, a copy of which is attached hereto as Exhibit D.

Relief Requested

10. Marco concedes that, subsequent to the filing of its Proof of Claim, it has agreed to a reduction in that portion of its claim which is entitled to priority status as a reclamation claim. Although this does not change the total amount of the claim, the amount of the priority reclamation claim, as agreed between the Debtors and Marco, is \$49,095.80. The balance of Marco's claim in the amount of \$211,943.08 should be allowed as a general unsecured claim, and Marco's total claim in the amount of \$261,038.88 should be allowed.

11. Marco believes that it has sufficiently documented its claim. Nonetheless, Marco is ready, willing and able to further document its claim as set forth in the correspondence

between Marco's counsel and the Debtors' counsel. Until the Debtor articulates the additional documentation that it is seeking, however, Marco is left to only speculate as to how its claim has been "Insufficiently Documented".

12. Marco, therefore, requests this Court to overrule the Debtors' Fifteenth Omnibus Claims Objection, insofar as it pertains to Marco's claim, and allow Marco's claim in the total amount of \$261,038.88, broken out as \$49,095.80 as a priority reclamation claim, with the balance of \$211,943.08 allowed as a general unsecured claim.

Respectfully submitted,

BUCKINGHAM, DOOLITTLE & BURROUGHS, LLP

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Response of Marco Manufacturing Co. to Debtors' Fifteenth Omnibus Objection (Substantive) to Certain Claims was filed electronically on June 11, 2007. Notice of this filing will be sent electronically to all parties by operation of the Court's electronic filing system or by ordinary U.S. Mail, postage prepaid, upon all parties who made an appearance in this action.

/s/ Patrick J. Keating

Patrick J. Keating

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